

Article - Tax - General

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§11-504.

- (a) A vendor shall keep:
 - (1) complete and accurate records of:
 - (i) all retail sales and sales for use; and
 - (ii) the sales and use tax collected; and
 - (2) other records in the form that the Comptroller requires by regulation, including bills of lading and invoices.
- (b) A vendor shall make the records under subsection (a) of this section available for inspection and examination by the Comptroller at any time during business hours.
- (c) A vendor shall keep the records required under subsection (a) of this section for 4 years, unless the Comptroller:
 - (1) consents in writing to an earlier destruction of the records; or
 - (2) requires in writing that the records be kept longer.

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